

IN THE SPECIFICATION

Page 1, between lines 5 and 6, please insert:

This application is a divisional of application Serial No. 10/294,583 filed on November 15, 2002, now U.S. Patent No. 6,670,658, which is a divisional of application Serial No. 09/799,026, now U.S. Patent No. 6,495,871.

Please replace the paragraph beginning at page 15, line 16, with the following paragraph:

Including: a first base layer of a first conductivity type; a second base layer of a second conductivity type formed selectively in one surface region of the first base layer; an emitter layer or a source layer of the first conductivity type formed selectively in a surface region of the second base layer; a gate electrode formed on the second base layer positioned between the emitter layer or source layer and the first base layer with a gate insulating film interposed between the gate electrode and the second base layer; a collector layer or a drain layer formed on the other surface region of the first base layer or formed selectively on one surface region of the first base layer; a first main electrode formed on the collector layer or on the drain layer; a second main electrode formed on the emitter layer or source layer and on the second base layer; and a channel region formed in contact with the gate insulating film to permit the carrier to migrate between the emitter layer or source layer and the first base layer, the channel region having an impurity concentration profile along the gate insulating film which is constant substantially between the emitter layer or source layer and the first base layer.